IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

First Named Inventor: SADAKATA, Art Unit: 3616

KIYOSHI

Application No.: 10/517,259 Examiner: Fleming

Filed: December 7, 2004 Conf. No.: 1156

For: IMPACT ABSORBING TYPE STEERING COLUMN APPARATUS FOR AUTOMOTIVE VEHICLE

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AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action of January 5, 2007, please amend the above-identified patent application as indicated below.

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.